GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - Amendments to G.O.Ms.No.265, Revenue (CT-II) Department, dated 29.06.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.524 **Dated:08-11-2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. G.O.Ms.No.265, Revenue (CT-II) Department, dated 29.06.2017.
3. Notification No.15/2023 – Central Tax (Rate), dated 19.10.2023 issued by the Government of India, Ministry of Finance, (Department of Revenue) New Delhi.
4. From the CCST, Letter Ref. No. Computer No.2246631 File No.REV03-12039(31)/139/2023 -COMM, dated.07-11-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:08.11.2023.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017),the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.265, Revenue(CT-II)Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification, in opening paragraph , for the words, brackets, letters and figures "specified in sub- item (b) of item 5 of Schedule II of the Andhra Pradesh Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

(P.T.O.)

Note:-The principal notification issued in G.O.Ms.No.265, Revenue (CT-II) Department, dated 29.06.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER